

**NEVADA DEPARTMENT OF TAXATION**

**LIVE ENTERTAINMENT TAX RETURN**

**NON-GAMING FACILITIES** (Effective October 1, 2015)

TID:

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION  
1550 COLLEGE PARKWAY SUITE 115  
CARSON CITY NV 89706

| FOR DEPARTMENT USE ONLY |           |
|-------------------------|-----------|
| DATE:                   |           |
| CHECK AMOUNT:           | CHECK NO: |
| POSTMARK:               | INITIALS: |

|                  |                      |
|------------------|----------------------|
| For month ending | <input type="text"/> |
| Due on or before | <input type="text"/> |
| Date paid        | <input type="text"/> |

**IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY**

**A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS**

|            |   |        |
|------------|---|--------|
| <b>1.</b>  | ADMISSION CHARGES   | \$     |
| <b>2.</b>  | ESCORT SERVICE CHARGES  | \$     |
| <b>3.</b>  | TOTAL CALCULATED TAXABLE AMOUNT (LINE 1 + LINE 2)                         | \$     |
| <b>4.</b>  | NET LIVE ENTERTAINMENT TAX (LINE 3 X 9%)                                  | \$     |
| <b>5.</b>  | PENALTY (SEE INSTRUCTIONS FOR RATE)                                       | \$     |
| <b>6.</b>  | INTEREST (LINE 4 X .75% X # MONTHS PAST DUE)                              | \$     |
| <b>7.</b>  | PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT                            | \$     |
| <b>8.</b>  | LESS CREDIT(S) APPROVED BY THE DEPARTMENT                                 | \$ ( ) |
| <b>9.</b>  | TOTAL AMOUNT DUE AND PAYABLE (LINE 4 + LINE 5 + LINE 6 + LINE 7 - LINE 8) | \$     |
| <b>10.</b> | TOTAL AMOUNT REMITTED WITH RETURN   | \$     |

MAKE CHECKS PAYABLE TO  
NEVADA DEPARTMENT OF TAXATION

I HEREBY CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULE AND STATEMENTS HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.

**RETURN MUST BE SIGNED**

\_\_\_\_\_  
SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PHONE NUMBER (WITH AREA CODE)

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
FEDERAL TAX ID NUMBER (EIN OR SSN)

**LIVE ENTERTAINMENT TAX INSTRUCTIONS**  
**NON-GAMING FACILITIES**

**CALCULATION OF ADMISSION CHARGES:**

Taxable admission charges include, without limitation, any entertainment fees, cover charges, table reservation fees, or required minimum purchase of food, refreshment or merchandise, a membership fee or any other fee or charge that is required to be paid in exchange for admission to a facility where live entertainment is provided.

**LINE 1.** Enter the total taxable admission charges for the month.

**LINE 2.** Enter the total amount expressed in terms of money of consideration paid for the live entertainment provided by an escort.

**LINE 3.** Enter the total taxable amount (Line 1 + Line 2).

**LINE 4.** Enter the tax amount due (Line 3 x 9% (.09)).

**LINE 5.** If this return will not be submitted/postmarked and the taxes paid on or before the due date as shown on the face of this return, the amount of penalty due is based on the number of days late the payment is made per NAC 360.395. The maximum penalty amount is 10%. See table below:

| Number of days late | Penalty Percentage | Multiply by: |
|---------------------|--------------------|--------------|
| 1 - 10              | 2%                 | 0.02         |
| 11 - 15             | 4%                 | 0.04         |
| 16 - 20             | 6%                 | 0.06         |
| 21- 30              | 8%                 | 0.08         |
| 31 +                | 10%                | 0.10         |

Determine the number of days late the payment is, and multiply the net tax owed by the appropriate rate based on the table above. The result is the amount of penalty that should be entered. For example, if the taxes were due January 31, but not paid until February 15, the number of days late is 15 so the penalty is 4%.

**LINE 6.** If this return will not be postmarked and the taxes paid on or before the due date as shown on the face of this return, interest of .75% (.0075) per month or fraction of a month late is due. Interest is calculated on the tax due (line 4).

**LINE 7.** Enter only those liabilities that have been established for prior months by the Department. Contact the Department to verify liabilities.

**LINE 8.** Enter only those credit(s) that have been approved by the Department. Contact the Department to verify before taking credit(s).

**LINE 9.** Total Lines 4, 5, 6, & 7 then subtract Line 8 and enter result.

**LINE 10.** Enter the amount remitted with return.

**ADDITIONAL INFORMATION:**

If your location is licensed by the Gaming Control Board, please contact them as the tax is due to Gaming, and not the Department of Taxation .

If you have questions concerning this return, please call the Live Entertainment Tax Examiner at 775-684-2177. The Department of Taxation Carson City Office main number is 775-684-2000 and Fax number is 775-684-2020.